

# SENATE RECORD VOTE ANALYSIS

105th Congress  
1st Session

**Vote No. 43**

April 15, 1997, 4:02 pm  
Page S-3189 Temp. Record

## TAXPAYER BROWSING PROTECTION ACT/Passage

**SUBJECT:** Taxpayer Browsing Protection Act . . . S. 522. Final passage, as amended.

**ACTION: BILL PASSED, 97-0**

**SYNOPSIS:** As passed, S. 522, the Taxpayer Browsing Protection Act, will make it a Federal crime for any Federal or State employee, including certain Internal Revenue Service (IRS) contractors, to inspect willfully and without authorization any taxpayer return or taxpayer return information. A person convicted of this crime may be imprisoned for up to 1 year and fined up to \$1,000. Additionally, any Federal officer or employee so convicted will be dismissed from office or discharged from employment. Title 18 of the U.S. Code [18 U.S.C. sec 1030] already provides criminal penalties for willful, unauthorized inspection of Federal computer files. This bill will apply essentially the same penalties for going through taxpayers' paper files without authorization. S. 522 will also require the IRS to notify a taxpayer as soon as practicable if it files charges against an individual for unlawfully inspecting or disclosing that taxpayer's return or return information. Finally, S. 522 will allow civil penalties to be sought for both the inspection without proper authorization and the disclosure without proper authorization of taxpayer information (under current law civil penalties may only be sought for unauthorized disclosure of such information).

**Those favoring** final passage contended:

The IRS needs to be reformed. A culture of arrogance has developed in that agency. The United States has an extremely complex tax code, and when IRS agents keel-haul average Americans through audits those Americans feel, and often are, helpless. The fear that this agency engenders is extreme. Much of that fear is the fault of the agency itself. Strong internal controls have not been placed on agents' actions, and without those controls the number of abuses of power have mounted. Every Senator here has heard horror stories from their constituents who have been relentlessly pursued by the IRS, and they know how frightened their constituents can be of this agency. For instance, the senior Senator from Georgia recently was speaking with a 70-year-old woman in his State who

(See other side)

YEAS (97)				NAYS (0)		NOT VOTING (3)	
Republican (53 or 100%)		Democrats (44 or 100%)		Republicans (0 or 0%)	Democrats (0 or 0%)	Republicans (2)	Democrats (1)
Abraham	Hutchinson	Akaka	Inouye			Faircloth <sup>-2</sup>	Rockefeller <sup>-2</sup>
Allard	Hutchison	Baucus	Johnson			Smith, Gordon-2	
Ashcroft	Inhofe	Biden	Kennedy				
Bennett	Jeffords	Bingaman	Kerrey				
Bond	Kempthorne	Boxer	Kerry				
Brownback	Kyl	Breaux	Kohl				
Burns	Lott	Bryan	Landrieu				
Campbell	Lugar	Bumpers	Lautenberg				
Chafee	Mack	Byrd	Leahy				
Coats	McCain	Cleland	Levin				
Cochran	McConnell	Conrad	Lieberman				
Collins	Murkowski	Daschle	Mikulski				
Coverdell	Nickles	Dodd	Moseley-Braun				
Craig	Roberts	Dorgan	Moynihan				
D'Amato	Roth	Durbin	Murray				
DeWine	Santorum	Feingold	Reed				
Domenici	Sessions	Feinstein	Reid				
Enzi	Shelby	Ford	Robb				
Frist	Smith, Bob	Glenn	Sarbanes				
Gorton	Snowe	Graham	Torricelli				
Gramm	Specter	Harkin	Wellstone				
Grams	Stevens	Hollings	Wyden				
Grassley	Thomas						
Gregg	Thompson						
Hagel	Thurmond						
Hatch	Warner						
Helms							

### EXPLANATION OF ABSENCE:

- 1—Official Business
- 2—Necessarily Absent
- 3—Illness
- 4—Other

### SYMBOLS:

- AY—Announced Yea
- AN—Announced Nay
- PY—Paired Yea
- PN—Paired Nay



was working as a cashier. When he was leaving, she asked if it would be alright for her to get in touch with him on a problem she was having. He of course assented, and she then drew him closer and whispered to him that it involved the IRS. This 70-year-old woman, who had worked hard her whole life and who had paid her taxes faithfully, was scared to death, whispering to a United States Senator as though she were talking about the KGB and the Senator himself was powerless. This woman, and tens of millions like her, cannot match the resources and knowledge of the IRS when they are summoned; they are at the mercy of this agency, which has not been renowned for mercy.

This bill addresses only one form of IRS abuse. That abuse is the unauthorized perusal of taxpayer files by IRS personnel. Congress only recently became aware of this problem, and the IRS has implemented steps to stop it. Those steps have been inadequate, according to both the General Accounting Office (GAO) and the IRS itself. This law will add criminal and civil penalties that will hopefully stop this abuse. Each year, the IRS discovers between 500 and 900 cases of unauthorized snooping. Since Congress became aware of the problem, the IRS has announced a "no tolerance" policy, but this policy has failed to reduce the number of cases. In 1995, for example, the IRS caught its employees rifling through taxpayer files without authorization 869 times. This number understates the number of incidents, because as both the IRS and the GAO have found, the IRS does not have adequate means of monitoring access to files. The reason we believe that this "no tolerance" policy has failed is because it is not really a "no tolerance" policy. During fiscal years 1994 and 1995, IRS employees were caught snooping 1,515 times. Just 821 of those employees were disciplined or counseled, and a minuscule 23 were fired--the other 700 received no punishment. The percentage of people fired was actually lower than what it was before the "no tolerance" policy was adopted. Perhaps most distressing is that many of the IRS employees who are caught do not think they are doing anything wrong. For the most part, they are snooping into the personal financial data of friends, family members, neighbors, and celebrities, and they are doing so for entertainment. We doubt many Americans think that their personal financial data should be a matter of entertainment for IRS agents.

To stop this abuse this bill will criminalize it. It is already partly illegal to go through tax records without permission--when agents go through computer tax files they can be criminally charged. However, when they go through the paper returns of taxpayers they are not breaking any laws. This bill will close that loophole, plus it will give citizens the right to sue for civil damages when their files are perused without authority. Passing S. 522 is an important first step in reforming the IRS. We urge Senators to vote in favor of final passage.

**No arguments were expressed in opposition to final passage.**